



DIVISION OF  
CORPORATION FINANCE

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549

July 17, 2012

Via E-mail

Brian Pardo

President

Life Partners Holdings, Inc.

204 Woodhew Avenue

Waco, Texas 76712

**Re: Life Partners Holdings, Inc.  
Preliminary Proxy Statement on Schedule 14A  
Filed June 6, 2012  
File No. 000-07900**

Dear Mr. Pardo:

As we informed you on June 25, 2012 we completed our review of your filing on that date. We remind you that our comments or changes to disclosure in response to our comments do not foreclose the Commission from taking any action with respect to the company or the filing and the company may not assert staff comments as a defense in any proceeding initiated by the Commission or any person under the federal securities laws of the United States. We urge all persons who are responsible for the accuracy and adequacy of the disclosure in the filing to be certain that the filing includes the information the Securities Exchange Act of 1934 and all applicable rules require.

Sincerely,

/s/ Jeffrey Riedler

Jeffrey Riedler  
Assistant Director

cc: Gary W. Derrick  
Derrick & Briggs, LLP  
Chase Tower, 28<sup>th</sup> Floor  
100 North Broadway Avenue  
Oklahoma City, Oklahoma 73102-8831